

Panaji, 12th May, 2003 (Vaishaka 22, 1925)

SERIES II NO. 6

OFFICIAL GAZETTE

GOVERNMENT OF GOA



EXTRAORDINARY No. 6

GOVERNMENT OF GOA

Department of Finance
Revenue and Control Division

Notification

No. 30/1/2003-Fin(R&C)

In exercise of the powers conferred by sub-section (1) of section 21 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter called the "said Act"), and

in supersession of the Government Notification No. 30-1-2001-Fin (R&C) (1) dated 30-3-2001, published in the Official Gazette, (Extraordinary No. 2), Series II No. 52, dated 30-3-2001, the Government of Goa, having deemed it necessary so to do in the public interest, hereby exempts the class of luxuries provided in a hotel and as specified in column (2) of the Schedule hereto from payment of tax payable under the said Act to the extent as specified in corresponding entry in column (3) of the said Schedule, on the conditions as specified in the corresponding entry in column (4) of the said Schedule, with immediate effect.

SCHEDULE

Sl. No.	Class of Luxuries	Extent of Exemption of tax	Conditions
(1)	(2)	(3)	(4)
(1)	(i) Limousine services; (ii) Air mail services; (iii) Secretarial services; (iv) Photocopying and Xeroxing services; (v) Courier services; (vi) Telex services; (vii) Sightseeing charges; (viii) Boat cruises charges; (ix) Water sports services.	Wholly	(i) the hotelier providing these services should hold registration/renewed registration certificate under the said Act (ii) No tax should be charged on any of these services.
(2)	Luxury provided in a hotel, the rate of charges for which including charges for air conditioning, telephone, television, radio, music, entertainment, extra beds and the like is less than rupees 100/- per day.	Wholly	(i) the hotelier providing these services should hold registration/renewed registration certificate under the said Act. (ii) No tax should be charged on any of the exempted services; (iii) the hotelier providing luxury in a hotel should not be in default for

(1)	(2)	(3)	(4)
			payment of tax due during the period for which the exemption is claimed.
(3)	Luxury provided in a hotel during the month of March, and June to October every year:-		
	(i) where the charges for luxury provided in a hotel exceeds Rs. 1500/- on any day during the specified period;	In excess of 4 paise in a rupee	(i) the hotelier providing these luxuries should hold registration/renewed registration certificate under the said Act.
	(ii) where the hotel providing luxury is classified or recognized as three star and above by the Department of Tourism, Government of India;	—do—	—do—
	(iii) where the luxury provided in a hotel during the specified period not covered by (i) and (ii) above.	In excess of two and half paise in a rupee.	—do—

By order and in the name of the Governor of Goa.

Yvonne Cunha, Addl. Joint Secretary (Finance).

Panaji, 8th May, 2003.